CONSIDERATIONS

UPON

FRAUDS ON THE REVENUE.

ADDRESSED

TO THE SERIOUS GOOD SENSE

OF

THE PEOPLE OF GREAT BRITAIN.

SECOND EDITION.

" RENDER UNTO CÆSAR THE THINGS THAT
" ARE CÆSAR'S !"

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CONSIDERATIONS,

&c. &c. &c.

IF there is any general and juſt reproach againſt the public morals of the people of Great Britain;---if there is any character and peculiar caſt of vice which may be called national amongſt us;---it is, an indiſpoſition to contribute to the exigencies of the ſtate, a deſire to contribute leſs than our due proportion, and frequently a bold and even perjured evaſion of them altogether.

It may be uſeful and important to examine---by what ſteps, and from what original cauſe, a people, without doubt endowed with a juſter underſtanding and diſtinguiſhed by greater virtues, both public and domeſtic, than any other nation in Europe, has admitted and reared this gigantic immorality---and how it has happened, that ſo great a duty ſhould have been ſo negligently implanted or inforced upon our minds, that it ſhould ſeem to derive no motive nor ſanction now but from the penalty of the act and the danger of the informer: becauſe, if the ſources of this crime have ariſen only in the calamities and diviſions

of the ſtate, or even if they have been foſtered by pernicious principles and politics amongſt us, there is no inquiry and no reſult, but muſt be favourable to the intereſts of the public and the innocence of the people.

Is it not in fact extraordinary, that a precept of our religion, a duty of common morality, and the plaineſt dictate of common ſenſe, ſhould have come to be commonly violated amongſt us---I will not ſay without ſhame and without concealment, without the twilight and trepidation of other frauds; but with a degree ſometimes of oſtentation and vanity? There is no doubt, but the ſeeds lie deep which have ſhot ſo rank, and that the poiſonous weed which overſpreads and overpowers the beſt virtues of the nation has been cultivated with a pernicious art and a cruel ſolicitude.

Commerce, it has been ſaid, but with no ſmall degree of injuſtice, is the parent of the public frauds: that the evaſion of duties, and the great temptations of the contraband, together with I know not what of licence and latitude with regard to truth, which trade is generally charged with, have combined with the natural lubricity of principles once ſapped and ſhaken, to precipitate us into this abyſs of perjury and deception---that the frequency and generality of the crime have

diveſted it both of its terrors and its ſhame, as a murderer neither bluſhes nor trembles in the preſence of his accomplice.

Whether this ſolution will be ſatisfactory, even upon the firſt view of it, to any reflecting and ſerious mind, I am under very conſiderable heſitation to pronounce. The difficulty appears to be transferred, but not removed; and the ſame queſtions would remain ſtill to be explained by commerce, which are unanſwered by revenue. I do not believe that *the frauds of trade are avowed and public*, much leſs that any one guilty of them profeſſes to exult and triumph in his guilt; and the inroads made by it upon truth are ſpecific contradictions of that openneſs and inſolence which are ſo peculiarly characteriſtics in the frauds of finance. I might alſo allege the high mercantile character itſelf, as a ſufficient diſproof of any general and common charge of diſhoneſty and diſhonour; from which I think the Britiſh merchant ſtands as clear and free, as the prieſt, the barriſter, the ſoldier, or any one of our liberal profeſſions.

Some part of the blame might, indeed, be not unfairly rejected upon the writers upon public law and morals, who have certainly treated the crime of ſmuggling with too much lenity, when they have reſtricted the moral guilt and its expiation,

to the contingent payment of the penalties upon diſcovery.---This plenary indulgence, I have no ſcruple to affirm, does not belong to their vatican :---it will not ſtand the teſt at the bar of truth : it will not be abſolved by the equitable chancery of reaſon and morality. There is no tribunal, there is no jury, there is no criterion of human actions, by which the infringement of the law is not *ipſo facto* criminal : and the right of private judgment over the law can never become a public maxim, even at Japan or Morocco. It muſt be aſſerted *cum periculo pretendentis*, and cannot be converted into a point of diſcretion, indifference, or inſurance, as theſe writers have done. In ſpite of them, the ſmuggler, who pays a fine of one hundred pounds to the ſtate, is a bad citizen, and a puniſhed one ; but the merchant, who pays an entry of five pounds, is uſeful to the ſtate, and an honorable citizen. Whether the chance which the ſtate poſſeſſes of levying twenty times the duty which is due to it, may indemnify its coffers for what is actually withheld from them, I leave to the economiſt of the preſent day to determine ;---but I ſee, in the whole chapter of penalties, no reparation nor atonement for the breach of its laws, and the corruption of its morals.

This cenſure is perhaps to be divided with our pulpit and our ſenate; where I truſt I ſhall be forgiven, if I ſay too little notice has been taken of theſe duties and of their frequent infringement.---The church, I think, has declared no penalty againſt this crime; the legiſlature has not ſtamped it with any marks of infamy: it has been left almoſt excluſively to the chapter of Ethics; and we have ſeen how powerfully it has been inculcated *there*.

All the circumſtances I have mentioned have doubtleſs concurred, in their ſeveral proportions, by negligence, connivance, or encouragement, to permit the enormous growth of this diſcreditable vice, which contraſts ſo ſingularly with the general good character, good ſenſe, and high-mindedneſs of the nation. But there is certainly ſome remote and peculiar ſpring, where theſe waters of corruption riſe: for, though they flow through tainted and diſcoloured ſoils, they retain the undiluted poiſon and native bitterneſs of their ſource.

The ſource of the public frauds, and of the perjuries that ſtamp them with ſuch an atrocious ſtigma, I am tempted to believe is to be found in the civil wars, the diſputed ſucceſſion, the revolution, and the rebellions which followed it.---The public crimes aroſe in the

public calamities, and the principles of the nation were overwhelmed in its misfortunes. Diviſions of ſentiment, attachment, duty, and public principle, very naturally introduced the right and its exertion too, of private judgment. When the republican parliament impoſed a tax at Weſtminſter, and the king with *his* parliament another at Oxford, the diſtracted ſubject evaded or obeyed according to the biaſs of his mind: not from ſelfiſh or intereſted motives, but from the dictates of his conſcience, as he read the conſtitution of his country. There were two empires in theſe unhappy realms, there were contending armies, there were Britons encamped againſt each other.

— Dii talem avertite peſtem!

He, therefore, who withheld his contribution in thoſe unhappy times, rejected the power to impoſe it. The royaliſt would not be taxed at Weſtminſter, nor his enemy at Oxford or Newcaſtle. They did not deny nor evade the lawful authority of the ſtate, but they recognized *that* authority in another place, and withheld their contingent *juſtly* as from an uſurper. Hence aroſe *the ſyſtem* of public frauds upon the revenue; and hence, too, I think, the practice of exulting in them; for it appeared reciprocally *their*

duty, and it was naturally *their* boaſt to have performed it well; it was not only an advantage to themſelves, but a merit with their party. The ſame cauſes produced the ſame effects, during the protectorate. The ſame recurred with the ſame efficacy at the revolution. The ſame operated anew upon the acceſſion of the Elector of Hanover; when the ſceptre paſſed away from the houſe of Stuart, and there remained no hopes of the ſucceſſion, but in new civil wars and convulſions.

It is immaterial to fix the preciſe and poſitive epocha of the extinction of jacobitiſm in theſe kingdoms: whenever that unfortunate ſciſſion periſhed, it follows that all *juſt* and *legitimate motives* for evading the duty of contributing fairly to the ſtate, muſt have periſhed with it; and that, with the juſtice and lawfulneſs of the motive, ought to have periſhed, too, the profeſſion and *boaſt of the practice*.---It aroſe in an avowed and honeſt (however miſtaken) diſaffection to a government, believed---uſurping and illegal. There was as yet nothing baſe, nothing fraudulent, nothing illiberal in the evaſion---the firſt defaulters were incapable of a crime ſo ſordid. The ſacrifices of ſo many unfortunate Houſes of Scotland, and ſo many of our own, to their imputed duties in the cauſe of miſguided loyalty, are

freſh in our memory;---I may not fear to ſay, in our pity, and our tears: and they prove that no paltry, no convenient doctrines, no perſonal intereſts, diſgraced their cauſe.---They were not rebels of a helliſh ſect, united to pull down, and conſpiring to deſtroy the throne, the altars, and the laws;---they were not leagued and ſworn againſt the temple and the citadel,---their arms were not pointed againſt the well-being and happineſs of their race. They bore no hoſtility to the claſſes of the ſtate; to the property, the rank, or the talents of their countrymen.---They had not abjured the religion of their fathers; they did not deſpiſe their manners, their inſtitutions, or their virtues:---They were not enemies of the ſoil that cradled them;---they bore no rancorous hatred to the breaſts that fed them. Valiant and loyal in a miſtaken cauſe, they followed a pious banner to the gates of death; and they periſhed a brave and generous band of gentlemen, without fear and without reproach:---they fell victims to the rigour and neceſſity of the ſtate; and our glorious fathers ſhed tears upon their hearſe.---Such were once even the Britiſh rebels:---ſo pure was the blood we let out! ſo bright the eye that offended us!

I have been tranſported further than I intended ---but it is often impoſſible to think even of the

calamities of other times, or to trace the misfortunes or the crimes of earlier periods of our hiſtory, without feeling ſomething, I will not ſay like eſteem, but envy. "Far (ſays my lord Bolingbroke) from poſſeſſing the virtues of our anceſtors, we do not reſemble them even in our vices." I think if He were an actor in our preſent ſcenes, or a ſpectator of our diſgraceful factions, he would not be contented to apply *this* character to our age and us. He would tell us rather, that we poſſeſſed their virtues, to their full extent; for we contend and endure like them in a glorious cauſe. But that the peculiar character of our wickedneſs, (the diſcovery and perfection of this wiſe and fruitful age) leaves bankrupt in example, and a beggar in compariſon, all hiſtory, all tradition, and antiquity, every age and people of mankind, every ſtate and view of human ſociety.

If the firſt frauds aroſe with the civil wars, I have ſhewn they were *pious frauds*; and during the protectorate, for the ſame reaſon, they cannot be conſidered as very criminal. Before theſe periods, I think, the very nature of our public revenue did not admit of this crime to any very great extent or generality. The feudal ſervices and the direct impoſitions of earlier periods, ſuch as head-money, hearth-money, and the rude and direct ſyſtem of taxation in fifteenths,

ſubſidies, &c. ſeem effectually to have precluded it. Perhaps the thing itſelf was unknown to the virtues and ſimplicity of the country.---Amongſt all the pretences of which our ancient ſovereigns availed themſelves at times, to awaken the liberality of the nation, I do not recollect that any one ever aſſigned fraud upon the revenue as a cauſe of its defalcation---It derived in a legitimate channel from the fountain of our domeſtic quarrels, from a people in doubt, and a crown in litigation. In its origin, it was diſaffection to the power that impoſed it; it was hoſtility to a government, believed uſurped; and perhaps a virtuous reſervation for that to which allegiance was confeſſed to be due. Certainly it could never have become leſs reproachful than other crimes, unleſs it had ſome origin and motive that diſtinguiſhed it from them; nor could it have been leſs carefully concealed than is in the nature of crimes, unleſs it had ſome nobler cauſe and object, and ſome public and acknowledged juſtification.---It is impoſſible that this extraordinary circumſtance could have any other ſource.---Let me be forgiven, if I preſs it a little upon the reflection of the public; I ſhall preſently have to draw from it ſome very ſerious and important conſequences, which, if I am not

miſtaken, will come very near to our feelings and our conſcience.

Did ever any one boaſt of having defrauded his friend, or his neighbour, or a ſtranger? Did ever any one confeſs it even as a matter of indifference and trifling? In our early times, allegiance was an *oſtentatious* duty; it was the point of honour and diſtinction; it was the vanity, it was the *Virtue* of men, in its peculiar attribution; it was the maſter-prineiple of ſociety, the very key-ſtone of the ſocial arch. ---Loyalty to the ſovereign, loyalty to the paramount, loyalty to the lord.---The pyramid of honour aſpired from a broad and perfect baſe.---There could have been, then, no publicity, no vanity in defrauding the ſuperior, ---and it muſt have been infamous to have defrauded the prince.---Even in republics, as in thoſe of Rome and Greece, the great ethical writers have placed our public duties in priority, rank, and importance, before our private. "The ſtate firſt," they ſay, "and then our parents and our children."---To withhold our aſſiſtance from the ſtate, was in all ages, and under every form of government, reputed infamous---the glory of the individual was placed in the public ſervices he was bound to perform; the more dangerous they were in war, and the more oſtenſible in

peace, ſo much the more honourable was his tenure.

Taxes, under every government, were in their beginning, I preſume, merely commutations for perſonal ſervice---the higher from our own complicated ſtate we remount towards the origin of ſociety, the nearer we arrive at the cradle of civilized communities, the more real and viſible is this form of contribution.---I know not of the Sheik, who exacts no ſervice, both in war and peace; nor of the horde where it is not honour and diſtinction---I diſcover no tribe, where contribution is unknown or unpractiſed---I perceive the ſhell and the feather, and the rough utenſils of his chace or his kitchen, contributed by his vaſſals to a negro chief; and I behold a royal cabin, and a loftier thatch.---I diſtinguiſh the ſtate in an Arab camp, or an Indian village; and I perceive the perſon of the ſubject attached and exerciſed in its ſervice or its honour, or paying the rude and natural homage of his labour or his hunting. There is no *natural* principle in man, therefore, to lead him to theſe frauds; the *moral* code of the civilized world prefers the ſtate to the family; the *practical* ſyſtem of our own country placed theſe duties foremoſt and prominent in the rank of honour. The ſyſtem, therefore, of

public frauds is unnatural as well as wicked, and muſt have had ſome forced cauſe and violent beginning.

It ſeems otherwiſe impoſſible, but that every fraud and evaſion of the public contributions muſt have been and conſidered as an individual crime, and as carefully concealed or denied as it muſt have been reputed criminal and ſordid. To defraud the ſovereign without infamy, it was neceſſary, as it has been ſhewn, to deny his title. There was a revolt wherever there was an evaſion: ---Even ſo late as the acceſſion of William the Third, when theſe cauſes were, perhaps, in their fulleſt operation, it is eaſy to ſee how little the effects had as yet contaminated the public mind, and that the practice remained commenſurate to its principle. For, when the general land tax was impoſed in 1692, it is a matter of notoriety, and within our daily experience, that the valuations were returned according to the public principles of the contributor, and that the frauds committed then were not only confined to the partizans of the abdicated king, but that they were in ſome meaſure compenſated by the devotedneſs and liberality of thoſe who were attached to the revolution. If the *former evaded*, the *latter exceeded* their contingent; and the loyalty of one party ſupplied what was

withheld by the diſaffection of the other. It is eaſily to be conceived, that the *jacobite* families might act according to the dictates of conſcience, in thus eluding their ſhare of the contribution: and, believing their conduct to be juſt and honourable, it is eaſily to be conceived, alſo, that they might make no ſecret or even boaſt of it, amongſt thoſe of the ſame principles and party. But it is impoſſible to imagine that a *whig* family in the year 1692, could have withdrawn itſelf from its juſt contingent to the new eſtabliſhment, without the conſciouſneſs of guilt, and the reproach and contempt of their party. It is, therefore, impoſſible to ſuppoſe that any perſon, attached to the ſovereign on the throne, and the conſtitution as ſettled by parliament, could have confeſſed, or acknowledged, or exulted, in this crime.

The *whigs* therefore, at the revolution, could not have compared the frauds upon the revenue, to *tricking in love*; that is to ſay, they could not have palliated the practice of a public crime, by a maxim of libertiniſm and perfidy. The *whigs* of the revolution of 1688, could not have endeavoured to debauch and corrupt the people's mind, and ſubſtract the reſources of the country from the government, at the expenſe of the morals of the people. It was *their* principle

to rivet the affections of the people to the throne, and the conſtitution they loved and revered; and to bind them together in indiſſoluble chains, *even by the debt they created*, and *the burthens they impoſed*.---It was a guilt of later date, and nearer to our own more vicious and corrupted times, which invented the profligate doctrine of oppoſing a *lawful* government, and intercepting the reſources of the ſtate, by a general diſpenſation *in foro conſcientiæ*, from contributing to the public impoſitions. It was reſerved for our own degenerate age to deſtroy the ſanctions of morality altogether, and compare the fraud and perjury of the people to the heedleſs follies of unthinking paſſion.

Juravit cupide quicquid ineptus amor.

At a time when every endeavour is made to ſuborn and deprave the people; when the overthrow of the crown and conſtitution of the empire is openly attempted, through the ruin of our domeſtic principles and enjoyments; when the private virtues of the country are aſſailed and mined; when our good-temper, our good-ſenſe, and our gratitude for bleſſings enjoyed by none of mankind but ourſelves, are ſapped and battered by our enemy, as the outworks that defend our liberty and laws---when no attack is ſpared, no

treachery unemployed, and every engine pointed againſt our peace, our manners, and our innocence;---it cannot be auſtere to take ſome notice of this *double* poiſon, which is aimed at private happineſs as well as public duty, which corrupts the individual, and palſies the ſtate. I confeſs, for one, that I have never read, even in the poets, that tricking was fair in love. That it is fair in gallantry, I have certainly heard and read in looſe poems, and in free converſations; but I never heard it *excathedra* from the judge, nor *obiter* from the moraliſt, nor ſeriouſly, nor for illuſtration, from any man in any ſituation, who was anxious for the purity or the welfare of mankind. If tricking is fair in gallantry, what is to be gathered from ſuch a tenet of ſuch a ſchool? If perfidy is fair in abuſe and vice, does it follow that it is lawful in lawful things? Tricking, I have heard, is fair in horſe-dealing; I know not the deciſion of the *porch* at Tatterſals, but the Courts of Weſtminſter-hall have decided againſt this philoſophy.---Cheating, too, has been thought to be fair at play; but even the *Academy* at Newmarket has anathematized that dogma; ---but I never heard that it was fair in honourable love, or fair in any juſt and honourable tranſaction of human life: and I truſt that the Britiſh character, in ſpite of artifice and ſeductions of

every kind, will continue to excel that of other nations in every relation of fidelity and truth. I truſt we may remain diſtinguiſhed among men for private worth as well as public virtue; and reſiſt, as we do their arms and their treaſons, every plot of our enemies againſt our domeſtic happineſs and purity.

Tricking, therefore, is not fair in our public duties; and it is not fair either to palliate or excuſe that crime, nor to encourage it by the example of another. I truſt the excellent proverbial good-ſenſe of the people of this country will decide with me,---I leave it to their reflection, I commend it to their heart.

The evaſion of our duties, in this particular, I think, I have ſhewn to be neither a natural principle in the heart of man, nor any part of our original, early, or national character---I have even ventured to aſſign its diſtinct origin and cauſe.--- With the ceſſation of that cauſe it might have ceaſed, had it not become in every ſenſe, effect, and tendency, the great engine of oppoſition; and been nurſed in the ſpirit of ſecret hoſtility to miniſters, as it began in avowed hoſtility to the Crown.

It is melancholy to conſider, in all times, the fatal effects of the ſpirit of party; the violent clamours it has ſo often raiſed againſt the beſt and

wiſeſt meaſures; the long delay it has interpoſed to the moſt beneficial deſigns; the ſervices of the beſt and greateſt men, of which it has deprived their country.---In England, as an almoſt natural conſequence of our public debt, and the enormous ſums which it became annually neceſſary to raiſe for the liquidation of the intereſt, the whole united effort of oppoſition came to be directed againſt the department of finance. If wars have been frequently oppoſed and cenſured by our minorities, they have been alſo frequently promoted and impoſed by them upon miniſters:---but, in the article of taxation, their hoſtility has been uniform.---To excite the diſcontents of the people, it was natural to exaggerate their burthens and diſtreſſes: but, to cripple the hand of government, it was neceſſary to intercept their contributions. Let us recollect the injuſtice and abſurdity of the objections made to ſo many of our beſt taxes upon their introduction, particularly the exciſe, which ſubſequent experience has proved to be the lighteſt and cheapeſt in collection; and which, for thoſe and many other reaſons, with the general approbation of the country, now compriſes ſo many heads formerly under a different department. That mode of taxation coſt the great miniſter of the day his popularity and his

place. I might inſtance the cyder-tax, beſides others, which no miniſter has been ſtrong enough to carry; though it is impoſſible to oppoſe it upon any one principle of juſtice, fairneſs, and equality; ſo long, at leaſt, as we have malt and hop taxes, and duties upon ſtills and ſpirits. Theſe inſtances are ſufficient to ſhew the ſpirit and tendency which our public burthens impreſſed upon the general politics of oppoſition.

The inequality of the land tax, which was, perhaps, a juſt ſubject of complaint, more particularly as they who were the moſt favoured were thoſe to whom the leaſt favour could have been intended, perhaps laid a new ground for the palliation of frauds, (though the principle of fraud was the laſt thing thought of); and the manœuvres of oppoſition, encouraging the diſcontent at taxes in general, induced a pretty general diſpoſition to elude them, which they juſtified in ſome meaſure, according to their tenets, by this inequality of the land tax. The exciſe, in particular, being repreſented as incompatible with liberty, a great ſpirit both of oppoſition and evaſion was artfully created and encouraged. The temptation to ſmuggling, created by the great import duties, and by the improvidence of Government neglecting at the time meaſures

of adequate rigour and repreſſion, and I know not what of public favour for a deſcription of men diſtinguiſhed by their courage and addreſs, contributed in no ſmall degree to precipitate the public morals into that abyſs of profligacy, which nothing but direct and ſyſtematic malice could have intended originally, or defend at preſent.

I conſider it, therefore, as a circumſtance peculiarly fortunate in itſelf, and more beneficial to the morals of the people than to the produce of the revenue, that we have been able, by wiſe and provident meaſures, to cut off ſo many of the heads of the hydra contraband---the Commutation act---the Hovering act,---the transfer to the exciſe, and conſolidation of duties at the cuſtom-houſes, with other acts of finance and regulation, appear to me entitled to much commendation, for their moral tendency as well as their fiſcal improvement. The redemption of an unequal land tax, and the practical equality of the Income Bill, appear to me as favourable to the reſtoration of public principle, as to the ſupply of our neceſſities, and the repletion of our exchequer. And the time, I am in hopes, is at hand, when it will be as infamous in the ſenſe of the Britiſh public, to defraud the ſtate which protects and defends us, as it would

be to pick the pocket of a guardian or a parent.

It is to aid the ſalutary operation of theſe cauſes, and to withſtand and oppoſe every endeavour to corrupt or to palliate our corruptions, that I ſhall take the liberty of propoſing a few queſtions for the ſolution of thoſe perſons who may yet think it *fair to trick the government.* If they can anſwer them to their own ſatisfaction, they will have nothing to ſettle, but with the commiſſioners under the Income act, and the opinion of their neighbours. If *they cannot*, there will be a little account with their own conſcience, which I make no doubt they will haſten to cloſe.——

Is the preſent a lawful government, and are we bound to obey and maintain it? Can it be maintained without public contributions?

If we withhold our due proportion; do we not both defraud the government, and ſuch of our fellow-citizens as are more juſt and honeſt than ourſelves?

Muſt not the deficiency of one tax be made up by the produce of another?

Do we, therefore, make profit of the whole ſum we withhold, or only of a ſmall part of it?

Is it, therefore, ſo much for our advantage (even if we eſcape detection and our fine) to

commit this fraud, ſince we muſt contribute to another tax to ſupply the deficiency we occaſion in this?

If we owe duty and allegiance to the government, and are bound to maintain it, and to pay the taxes; if our religion commands it; if reaſon, common ſenſe, and the experience of all the world, convince us of the neceſſity and the right ---can we think it no crime to avoid or refuſe its performance?

Does the levity with which this crime has been treated, proceed from a ſerious opinion of its innocence; or from malevolence and deſign againſt a government, to which we owe duty and ſupport?

Did it originate in any juſt or formal examination; did it follow any precedent inquiry and decree; has it been declared trifling and venial by any competent authority, or any ſtate, church, council, or even political aſſembly?

Did it not originate in avowed diſaffection to the ſovereign on the throne, and to the eſtabliſhment in church and ſtate? Has it any root but in civil blood, and the worſt calamities of our country?

Has it been watered by any ſhowers, but the tears of hypocrites; or fanned by any breath, but that of faction and malevolence?

Are thoſe perſons good ſubjects of the ſtate, or the people's friends, who defend the public crimes, and encourage the people's immorality?

Can the ſtate be proſperous, or the people happy, if the one be cheated and the other guilty?

Can the eſſential quality of crimes be diminiſhed, or be changed by any faſhionable or party-mode of conſidering them?

Is fraud a crime?

Is falſehoood one?

Is perjury?

Can we lay this unction to our heart, that we are ready to defraud the government, to which we owe every thing, and incapable of defrauding the cuſtomer, or the neighbour, or the ſtranger, to whom we owe nothing?

Would we, or could we repoſe confidence, or give credit to any one, whom we knew or ſuſpected to have defrauded another?

Is there any material difference, if this other is the king or the public?

Is it not rather the firſt and moſt incumbent duty, to acquit our debt to the ſtate, before even that to an individual?

If our duty to our country is ranked, in morals even before that to our parents; is not our debt

to our country, more ſacred than what we owe to any other creditor?

Are we not indebted to the ſtate, the moment we are born? does not our debt increaſe with the protection we receive in our helpleſs ſtate, with our childhood, and our education? Does the ſtate guard our life, even in our mother's womb; does it feed our infancy; does it appoint our guardians, preſerve our inheritance, cover us with protection and benefits; and *We* owe nothing in return?

Is it not our own intereſt and advantage to maintain our benefactor in our turn? And are we not falſe to one another, when we defraud our common parent?

Can our private opinion of men or meaſures, alter our public duties to the ſtate?

Can ſucceſs, or failure, or wiſdom, or error, in the meaſures of the government, alter this duty in the ſubject?

Does being in oppoſition, or connected with it, induce any right to withhold our contributions, and defraud one another?

Was it not defect in the king's title, not diſapprobation of his miniſters or his meaſures, that made the firſt defaulters eaſy and ſatisfied in their conſcience?

Do not they, therefore, who aſſert the right and innocence of defrauding the revenue, imply, and virtually confeſs, *their* diſaffection to the conſtitution, and their deſire of change?

Can any one, conſiſtently even with common ſenſe, (to leave conſcience out of the queſtion) refuſe ſupport to the conſtitution, if he acknowledges and loves it?---if he acknowledges it to be lawful, and loves it for the benefits he derives from it?

Is it not naturally and practically diſloyalty, to refuſe or evade our contingent? Does it not favour the enemy; does it not conſpire with the traitor?

If we have no motive, in diſaffection and hoſtility to the government, for refuſing our contribution, how can we diſtinguiſh this from *any other* fraud?

What right, then, can we poſſeſs, to think of it with levity, if we will not treat *every* fraud with levity? and, Can the manner of our treating it alter the nature of one crime more than of another?

I ſubmit, with ſome degree of confidence, theſe important queſtions to the good ſenſe and honeſty of the Britiſh character. I have never known the people to blame, but in proportion

as they have been neglected or miſled.---Candour is their peculiar quality; and a ſyſtem of duplicity, evaſion, and fraud, is ſo unnatural to them, ſo diſſociable from the public ſentiment and diſpoſition of the country;---it is ſo vile a clay, ſo impoſſible to mix and aſſimilate with their ſterling ore,---that I truſt the crucible of their own mind will eaſily ſeparate and caſt it off for ever.

It may be expedient to ſay a few words upon informations and informers, upon which ſo much deſerved, and ſo much undeſerved odium, are ſo tediouſly caſt by that very deſcription of perſons, whoſe own crimes and artifices are the chief cauſe of them, and their only vindication.

But there is a very important diſtinction between informers, which muſt occur ſo naturally to the public mind, that I ſhould be aſhamed to ſet it down, if it were not for a very particular conſideration.

There can be little doubt, but that the man, who, without regard for public duty, for the ſtate itſelf, or for the morals and happineſs of the people, levies a treacherous livelihood upon the frailties, the follies, or the faults of his ſpecies, is contemptible and wicked too;---the neceſſity of the ſtate alone can tolerate his exiſtence; and no neceſſity can palliate his baſeneſs, or undertake his defence.

Let the mercenary ſpy, then, let the informer for penalties, let the *qui'tam* attorney, remain enfeoffed in infamy for ever---I am ſure I will never ſhake nor diſpute their title. But there is an informer of a pure and honourable name, and entitled to the eſteem and gratitude of his country.

Such an one is He, who diſcovers plots, ſeditions, treaſons, or crimes of any ſort; who denounces the thief, the murderer, or the rebel.--- Such are, by their very office, many of the firſt and moſt important perſons in the realm;---ſuch it is our individual duty to become, as often as we fall upon the knowledge of crimes; and it is a high danger of the law, and a miſdemeanor or miſpriſion of the offence itſelf, to conceal it.

To inform, for the ends of public juſtice, or the advancement of public good, I muſt include amongſt public duties, and the titles to public reſpect.---It is the ſordid and ſelfiſh motive, not an uſeful, a neceſſary, or a pious act, upon which the infamy of information can light or ſettle.

However obvious and level to the plaineſt underſtanding, this clear diſtinction may be, it has appeared to me not improper to mark it ſtrongly, in order to do away the bad and falſe impreſſions, and to remove the maſs of obloquy and invective, with which it has of late been attempted

to deter every man of quick ſenſibility and honour from giving evidence, or information, of public crimes, or acquitting himſelf in any ſhape of this urgent and honourable duty to his country. But the more immediate and particular occaſion of my inforcing it at this time, is becauſe it has been ſuggeſted to me that many ſtreets, pariſhes, diſtricts, and other diviſions, are inclined to aſſociate, for the expreſs purpoſe of preventing or diſcovering frauds upon the Income-bill; of aſſiſting with local information the ſurveyors; and of denouncing notorious defaulters to the commiſſioners.

Such a meaſure, as it appears to me, is not only likely to be beneficial to the country, and to be perfectly honourable and juſt in itſelf, but demanded of us by juſtice towards ourſelves and our families;---for, as it is clear that we who pay, pay for thoſe who defraud, what reaſon can there be aſſigned why we ſhould not detect a fraud, which falls upon our own purſe?

How does ſuch a ſpecies of information vary from thoſe local aſſociations, which have been formed with ſo much credit to themſelves, and ſo much benefit to the public, for the diſcovery and proſecution of ſwindlers, ſhoplifters, &c.?

In our original conſtitution, it is well known, that Alfred (a name yet popular and dear to us,

and hitherto ſacred, even to the Jacobins themſelves) divided the country into decennaries, or ſocieties of ten neighbouring families:---theſe were reciprocally anſwerable, even for *the crimes* of each other. Could one of theſe families have incurred any ſpecies of infamy from denouncing his guilty neighbour? If the law of ſelf-preſervation combined with thoſe of the ſtate to dictate it, is it not clear that ſuch was his duty and his right?

Although this formal diſtribution has become obſolete or inviſible, we muſt perceive, that, in matters of taxation, we are ſtill anſwerable for the faults of our neighbour; and that, in point of fact, we are called upon to ſupply his deficiencies: Can there be any more of infamy, then, in compelling him to do his duty at this time, than there was in the reign of our virtuous legiſlator Alfred the Great.

Does any one doubt, who is now called upon to pay his quota of the Income-tax, but that he is paying a part of his contribution for thoſe gentlemen, who laſt year rode from their parks and their caſtles into the capital of their county, to ſwear in the face, or in defiance rather, of God and man, that they were not in poſſeſſion of ſixty pounds of annual revenue?---Does any one doubt, that a part of his preſent tenth is paid for thoſe,

who ſo impudently and ſo fraudulently evaded the triple aſſeſſment?---Does any one think, he would have been diſhonoured, if government could have foreſeen ſo much iniquity, and a penal clauſe had been inſerted into that act, or the ſame proviſions for diſcloſure, as in the preſent bill;---does any one think, I ſay, that he would have been diſhonoured in inforcing that law?

I confeſs, I cannot perceive the leaſt juſtice in this artful prejudice againſt informers, for public good, or for ſelf-defence.---And I am in hopes, that, as the motive is ſo pure, and the object ſo eſſential, the practice will become general by the diffuſion of theſe ſocieties; or that gentlemen will univerſally enter into engagements to diſcloſe frauds upon *this tax in particular*.---It comes ſo near to the comforts of life, that it is difficult to ſay how far, after having faithfully paid it now for ourſelves, we may be able, next year, to pay again, for thoſe who may evade it. ---The generality and publicity of ſuch an engagement too, would, I imagine, effectually overpower all the clamour and prejudice, that the arts of diſaffection will not fail to raiſe, againſt a meaſure likely to be attended with ſo great and general advantage to the country.

Already we hear it ſaid, that the gentlemen of the country "will not extort, *will not ſubmit*

to extort revenue for miniſters." It is by phraſes of ſuch malignant duplicity,* that our minds are to be led from our duty, from our intereſts, and from the public. Firſt of all, from whom is there any occaſion to *extort* revenue? from the fraudulent and the perjured---but why not compel them to contribute along with the virtuous and honeſt? What ſpecies of *extortion* is it to compel thoſe to pay their juſt proportion, for whom we muſt pay, if they withhold it? We ſhall hear next of *extorting* our rents, and our mortgages, and the intereſts upon our credits. But where is the degradation of enforcing a duty to our country and to ourſelves, that we ſhould be aſked, if we can *ſubmit* to it? If we can *ſubmit*, indeed, to be thus cajoled and inſulted, I know not *what* we may not come to *ſubmit* to.

* There is more *tricking*.—It is not a fortnight ſince a noble Lord aſſigned in his place, as an argument againſt an auguſt aſſembly's entertaining the Income-bill, the *general notoriety of the annual value of their Lordſhips' eſtates: as if*—but, I have no privilege—*As if* theſe noble proprietors—But, I might fall into danger of libel, if I were to repeat the argument of their member—*As if* he had learned his morals from Ovid, and his politics from the Borough.

Perhaps, to France---perhaps, to a directory of wicked felons. But, I ſee not to what we ſhall *ſubmit*, that we could wiſh to avoid or conceal. I cannot perceive what unpleaſant ſenſation need accompany us to our table or our pillow, if, after having acquitted our own tenth, we ſhould take meaſures to prevent others from eluding theirs; if, having done *our own duty*, we ſhould ſummon others to the performance of *their's*: I know not to what derogation we ſhall *ſubmit*, if we compel the fraudulent and the diſaffected to *ſubmit* to the laws of our common country, to *ſubmit* to their ſhare of the public burthens, who are the primary and the proximate cauſes of them, and to partake with us ſome of the expenſe and inconvenience of a war, impoſed upon us by the wicked ambition of their foreign allies, and the more wicked colluſion, artifice, and conſpiracy of their emiſſaries at home.

If there is no *extortion*, nor no degrading *ſubmiſſion* in theſe duties, theſe honourable promoters of all diſcontent have ſtill another loophole for evaſion---"*Will you ſubmit*," they ſay, "*to extort revenue for MINISTERS?*" This term has a magic power, and contains a diſpenſation for all their own partizans and confederates---If they cannot dupe the candid by their two verbs, there is a noun ſubſtantive for their own clients---If

you ſhould not find, ſay they, our arguments very preciſe, or our logic concluſive, remember ſtill we employ our talents in a good cauſe: It is againſt the *miniſters*, and that is ſufficient; do not do right, ſince it is for them. This argument in their ſchool might be called the argument *ab homine*---If you think a meaſure right, or wiſe, or neceſſary, remember who is to have the advantage or the credit of it; and if it is the *Miniſter*, you muſt, for that very reaſon, condemn, and oppoſe, and evade it---*He* is our enemy, and the better, the wiſer, or the more proſperous he is, by ſo much the more our enemy.---The more efficacious, therefore, any meaſure is that comes from him, the more reaſon we have to oppoſe it: And all its advocates plead only againſt it, unleſs they can ſhew that it is not *his*.

We muſt not therefore, by the leave of theſe great moraliſts, *ſubmit to extort for the miniſters*.--- But how will their argument ſtand, if we deny even their third aſſumption, and make them amend the whole of their propoſition? How will they feel, after being compelled to read, for "will you ſubmit to extort revenue," "will you refuſe to enforce the laws." We make them ſtrike out their favourite noun, and for "the miniſters," to inſert "the public?" How

will they be able to enforce their inferences, and what language will they make uſe of to diſſuade us from our duty, after they have aſked us, "if we will refuſe to perform it for our country?" If it is not for the good of miniſters, but for the public good, whom of all mankind will they convince that it is poſſible to elude it, without incurring guilt, and the reproaches of a guilty mind; unleſs it is thoſe malcontents and rebels, who look upon the public good as their own calamity, and the proſperity of their country as the defeat of their own hopes and pretenſions?

To ſuch a ſource I have already traced the beginnings of this our great national vice and diſhonour. I truſt we ſhall no longer, in any general and public ſenſe, partake this diſgraceful crime with a few conſpirators, as much beneath the virtues of former rebels, as they are in numbers or in talents---Men that can only be compared in their principles, and in genius or abilities, to the Cades, and Straws, and Tylers, of the fourteenth century---men who have not even the merit of invention in their wickedneſs but have blindly borrowed, and impudently ſtolen, their diſcoveries from *unacquitted felons*, and *philoſophers* whom the ignorance and injuſtice of Engliſh juries four hundred years

ago, *miſtook* for traitors, and condemned to be hanged, and drawn, and quartered, upon gibbets, and hurdles, and ſcaffolds:---Juſt as if they were not the friends of humanity, and the benefactors of mankind---the firſt burners of caſtles, the firſt dividers of property, the firſt beheaders of prieſts and nobles, the firſt reformers of taxes and tythes, the firſt apoſtles, and the firſt martyrs, too of equality?

It is not too much to expect of my countrymen, that they will not be made the dupes of the moſt ignorant perverſe and wicked of mankind; that they will not be perſuaded to fraud by rebels and conſpirators, whom they deſpiſe and deteſt:---and, in ſeriouſly calling upon every man, who diſclaims this abominable motive, to examine the queſtion deliberately in his own ſtudy or upon his pillow, I have no heſitation to anticipate the ready anſwer of his conſcience; and to pronounce, that, *excepting diſſaffection to the government and conſtitution of the realm*, no rational cauſe can be aſſigned for evading the public contributions;---that theſe are debts as ſacred, if not more ſacred and prior to every other;---that to elude or avoid their payment, (beſides a guilt peculiarly its own,) is equal in depravity to any other fraud;---and

that whoever ſhall continue, after warning and reflection, in that baſe and immoral practice, muſt ſacrifice the enjoyment of a tranquil mind, and the advantage of public eſteem and reputation---undiſcovered, he will be wretched; and detected, infamous.

LONDON, *Jan. 19th*, 1799.

THE END.

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